Reconsideration of the application in view of the following remarks is respectfully requested.

REMARKS

In the Office Action, claims 1, 2 and 4-9 were allowed. Claims 27-31, 33 and 34 were rejected as allegedly being anticipated by the <u>newly cited</u> patent to Igarashi (U.S. Patent No. 6,037,630). Applicants respectfully traverse the Examiner's rejection.

Independent claim 27 recites, among other things, that the upper portion of the gate electrode has a plurality of extensions formed thereon. Moreover, claim 27 recites that the extensions extend laterally beyond the lower portion of the gate electrode by an amount that <u>decreases</u> from <u>bottom to top</u> of the upper portion.

It is respectfully submitted that Igarashi does not disclose or suggest the device defined by independent claim 27. Even if the layer 9b in Igarashi is considered to have extensions, the lateral dimensions of the extensions <u>do not</u> extend laterally beyond the lower portion of the gate electrode by an amount that <u>decreases</u> from bottom to top of the upper portion. In fact, as understood by the undersigned, it appears that the extensions in Igarashi extend laterally beyond the lower portion of the gate electrode by an amount that <u>increases</u> from bottom to top of the upper portion. See Figures 9-10. That is, in at least this aspect, the structure in Igarashi appears to be <u>opposite</u> to that of the invention defined by claim 27. Accordingly, there is no anticipation of claim 27.

Moreover, it is respectfully submitted that the structure defined by independent claim 27 is likewise not obvious in view of the art of record. There is simply no suggestion or motivation to modify Igarashi or any other art of record to arrive at the structure recited in independent claim 27. The structure depicted in Igarashi is formed by performing various oxidation

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processes. The structure wherein the extensions extend laterally beyond the lower portion of the gate electrode by an amount that <u>increases</u> from bottom to top of the upper portion appears to be the natural result of the oxidation processes described in Igarashi. There is simply no suggestion in Igarashi or any other art of record to modify the teachings and disclosure of Igarashi to arrive at Applicants' invention. It is simply not understood by the undersigned how the process described in Igarashi could be modified to arrive at the structure described in independent claim 27. Moreover, there is no motivation in the art of record to modify the structure in Igarashi so as to arrive at the invention defined by claim 27.

For the aforementioned reasons, it is respectfully submitted that the rejection of claims 27-31, 33 and 34 should be withdrawn, and all pending claims should be allowed to issue. The Examiner is invited to contact the undersigned attorney at (713) 934-4055 with any questions, comments or suggestions relating to the referenced patent application.

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Respectfully submitted,

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